

## **Historic, Archive Document**

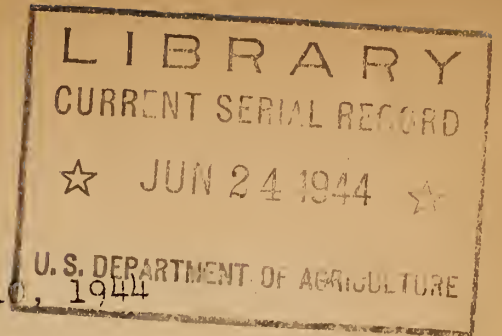
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WAR FOOD ADMINISTRATION  
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April 10, 1944



FINANCE DIVISION MEMORANDUM NO. 10

Personnel Assignment

As you know the responsibilities of Commodity Accountability Section have recently been increased -- the Section is now responsible for maintaining financial records of processing operations, and calculating costs of goods sold, unbilled accounts receivable, etc. We are establishing a Unit to handle this work and have tentatively named it the Inventory Pricing Unit. The Organization and Procedure Division will be requested to establish a functional organization chart for this Unit; the Personnel Division will be requested to classify the positions in the Unit in accordance with the work performed.

Wartime restrictions on space and personnel do not permit us to hire new personnel to handle all of these new functions. It was necessary, therefore, to analyze our work in order to determine the parts that were not absolutely essential for current operation, the work that could be performed by regional fiscal offices, etc. As a result of this analysis we determined:

1. That posting of paid vouchers to contract record sheets could be transferred to regional fiscal offices.
2. Verification of recons and reconciliation of amounts shipped and exported does not have an immediate effect on current operations and can be delayed, if necessary, until the war is over or the personnel and space situation eases.

Consequently, personnel now engaged in these activities will be transferred to the new functions as this work is transferred to the regional fiscal offices and the new functions are put into operation.

While complete procedures and charts will be distributed as soon as they are available, I believe that it may be well to outline these functions briefly in order that their importance may be evident.

1. Maintaining priced inventory and pricing additions to inventory. This information is required for financial reports submitted to Lend-Lease, Congress, the President, Bureau of the Budget, the Director's Office, etc. The information obtainable from these records is a prerequisite for all financial decisions or policies.
2. Calculation of cost of goods sold and unbilled accounts receivable. This information is a product of the priced inventory and is essential if we are to determine whether our operations are re-

sulting in a profit or loss and whether prices need to be increased or lowered.

3. Maintaining financial records of goods in process. This is an expansion of our present processing contract records. The addition of price to these records is essential to the maintenance of a priced inventory.
4. Verification of liftings as shown on Transit Control records, i. e. IBM cards by checking against ocean lading, comparing with commodity receipt records, etc. This activity is essential to correct our lifting reports, adjust unbilled accounts receivable, etc.

I feel sure that each employee will obtain an increased feeling of satisfaction from the realization that his or her new work is an immediate rather than a long term contribution to the war effort.

*E. G. Benser*  
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Chief Fiscal Officer

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